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Katsuhiko TSUMORI et al. Applicant:

Serial No.: 10/790,075 ~

Filing Date: March 2, 2004

Title: A SPEAKER SYSTEM HAVING A PROCESSING CIRCUITRY

Receipt of the following papers is acknowledged:

Amendment (9 pages)

Substitute Specification and Abstract with marked-up copy attached Copy of Information Disclosure Statement and Form PTO-1449 filed March 2, 2004

Copies of the foreign references on PTO-1449

Date: September 28, 2005

Attorney: DMO/kjf

THE COMMISSIONER IS AUTHORIZED TO CHARGE ANY DEFICIENCY IN THE FEES FOR THIS PAPER TO DEPOSIT **ACCOUNT NO. 23-0975**

Due Date: September 28, 2005

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